

EXHIBIT 1



U.S. Department of Justice
United States Attorney
District of New Jersey

PAUL J. FISHMAN
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January 20, 2017

VIA EMAIL AND REGULAR MAIL

Kevin H. Marino, Esq.
Marino, Tortorella & Boyle, P.C.
437 Southern Boulevard
Chatham, New Jersey 07928-1488

Re: George Gilmore, Gilmore & Monahan P.A., Gilmore, Rehill, Monahan & Stone
d/b/a G.R.M.S. Associates, Gilmore & Monahan PTR, and J&G Associates

Dear Mr. Marino:

I write to seek compliance with four grand jury subpoenas and to confirm your position with respect to the representation of multiple parties in a pending grand jury matter pertaining to George Gilmore and various entities with which he is affiliated.

On July 26, 2016, a Special Agent with the Internal Revenue Service, Criminal Investigation and a Criminal Investigator with this Office served four subpoenas on Mr. Gilmore, as the custodian of records for four entities. These subpoenas called for the production of records before the federal grand jury in Trenton on August 18, 2016.

Subsequent to that service, you advised me that you represented Mr. Gilmore, and this Office invited you and your client to meet and discuss the nature of the investigation. On August 11, 2016, you, Mr. Gilmore, and your forensic accountant met with me, other members of this Office, and an IRS Special Agent, at which time we presented certain evidence for your and your client's consideration. Following that meeting, we spoke over the telephone and you requested an extension of the return date for the four grand jury subpoenas. I consented to the extension and sent you an email to that effect on August 18, 2016. In that email, I also advised that we could discuss a rolling production of the responsive materials if, in fact, the records were voluminous.

Following that email, we spoke several times on the telephone over the course of several weeks regarding whether you and your accountant were going to meet with us again and present certain evidence that you were compiling on behalf of Mr. Gilmore. We continued to extend the subpoenas' return date to permit you to prepare for that meeting. After further discussion with

you in November 2016, we agreed that this meeting would not take place at that point in the investigation. Accordingly, I again inquired about the status of the production of materials pursuant to the subpoenas. You copied me on a letter dated November 16, 2016, in which you requested a conference with the attorneys on staff at the U.S Department of Justice, Tax Division, in the event that a criminal referral was made by this Office. However, that letter did not address the production of materials called for by the subpoenas.

We most recently spoke on January 5, 2017 and I again inquired about the status of the production of materials pursuant to the subpoenas, advised that we have not received any materials, and sought their production. At your request, I have enclosed copies of the four subpoenas that were served on July 26, 2016. These subpoenas remain validly issued and the records should be provided to the grand jury on February 9, 2017.

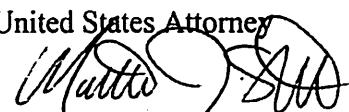
Although Mr. Gilmore was served as a custodian of records for all four entities, you have advised me that you represent Mr. Gilmore, Gilmore & Monahan, P.A., all of the attorneys at that law firm, and the other entities that are the subjects of the subpoenas, namely Gilmore, Rehill, Monahan & Stone d/b/a G.R.M.S. Associates, Gilmore & Monahan PTR, and J&G Associates. If that remains your position, please so advise in writing. As we have discussed, this Office believes that your representation of Mr. Gilmore, Gilmore & Monahan, P.A., all of the attorneys at that law firm, and the other entities that are the subjects of the subpoenas could present several conflicts of interest, and we assume that you have discussed as much with each of them. Although this Office is not prepared at this point to take the position that your representation of any of these clients give rise to an unwaivable conflict of interest, please be advised that this Office reserves the right to move to disqualify you from representing any or all of them.

Thank you for your attention to these matters.

Very truly yours,

PAUL J. FISHMAN

United States Attorney



By:

MATTHEW J. SKAHILL

VIKAS KHANNA

Assistant United States Attorneys

Enclosure